

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

DAVID A STURMAN, et al.,
Petitioners,
v.
UNITED STATES OF AMERICA,
Respondent.

Case No. [20-cv-07564-JSC](#)

**ORDER RELATING REFERRED CASE
NO. 3:20-CV-07787-JCS**

On November 5, 2020, pursuant to N.D. Cal. Civ. L.R. 3-12(c), the Honorable Joseph C. Spero referred *Associated System Application Professionals, Inc. v. United States of America*, Case No. 3:20-cv-07787-JCS, to this Court to determine whether it is related to the above-captioned case. (Dkt. No. 4.) After careful consideration of the actions' petitions, the Court RELATES the *Sturman* and *Associated System* cases.

An action is related to another where it concerns "substantially the same part[y], property, transaction, or event[.]" and it "appears likely" that there will be "an unduly burdensome duplication of labor and expense or conflicting results if the cases are conducted before different Judges." N.D. Cal. Civ. L.R. 3-12(a). Here, Mr. Sturman is the sole shareholder and President of Associated System Application Professionals, Inc. ("ASAP"). Mr. and Mrs. Sturman's 2017 income tax return is the subject of IRS Revenue Agent James F. Oertel's audit; ASAP's 2017 and 2018 income tax returns are the subject of an audit also being conducted by Agent Oertel. Furthermore, Agent Oertel commenced his audits of Mr. Sturman and Mrs. Sturman and ASAP in March 2020, and issued summons to third-parties from whom he requested documents in each action, respectively, on October 9, 2020, and October 15, 2020—within a week of each other. For these reasons, and because Mr. Sturman is ASAP's sole shareholder and President, the cases concern "substantially the same parties" and event. N.D. Cal. Civ. L.R. 3-12(a)(1).

1 Because conducting these cases before different Judges would result in an “unduly
2 burdensome duplication of labor and expense,” *id.* at 3-12(a)(2), pursuant to Civil Local Rule 3-12
3 the Court RELATES the *Sturman* and *Associated System* cases.

4 The initial case management conference in both actions will be 1:30 p.m. on January 28,
5 2021 via Zoom video.

6 **IT IS SO ORDERED.**

7 Dated: November 30, 2020

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10 JACQUELINE SCOTT CORLEY
United States Magistrate Judge

United States District Court
Northern District of California